

cerning pari-mutuel betting privileges and the tax thereon for the so-called harness racing tracks in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 17 (b) of Article 78B of the Annotated Code of Maryland (1956 Supplement), title "Racing Commission", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

17. Trotting and pacing races.

(b) Tax on wagers; payment to State Fair Board.—Each licensee licensed under the provisions of this section shall at its option be permitted to avail itself of the pari-mutuel betting privileges granted in this section, retaining for its own use ~~11%~~ 11½% of all money wagered not in excess of ~~[\$2,000,000]~~ \$3,000,000 and 8% of all money wagered in excess of ~~[\$2,000,000]~~ \$3,000,000 on all races conducted by it during the year, and shall pay to the Racing Commission for the use of the State within five days after the close of the meeting held during the year 1956, and each calendar year thereafter, an annual tax at the rate of ~~[2%]~~ ~~4%~~ 3½% of all money wagered not in excess of ~~[\$2,000,000]~~ \$3,000,000 and ~~[5%]~~ 7% of all money wagered in excess of ~~[\$2,000,000]~~ \$3,000,000 on all races conducted by it during the year, together with *one-half of all* breakage computed to ten cents (10¢), and together with a license fee of twenty-five dollars (\$25.00) for each day that races are held, provided that the Racing Commission shall not authorize more than twenty-four (24) days at any one track. The Commission shall promptly pay all taxes collected under the provisions of this section to the Comptroller. Each licensee licensed under the provisions of this section shall, in addition to the other taxes and fees imposed under the provisions of this Article, pay annually to the Maryland State Fair Board a sum representing one-tenth of one percentum of all money wagered in excess of two million dollars (\$2,000,000) with a maximum of three thousand five hundred dollars (\$3500.00) from each licensee.

~~Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1957.~~

SEC. 2. AND BE IT FURTHER ENACTED, THAT THIS ACT IS HEREBY DECLARED TO BE AN EMERGENCY MEASURE AND NECESSARY FOR THE IMMEDIATE PRESERVATION OF THE PUBLIC HEALTH AND SAFETY, AND HAVING BEEN PASSED BY A YEA AND NAY VOTE, SUPPORTED BY THREE-FIFTHS OF ALL THE MEMBERS ELECTED TO EACH OF THE TWO HOUSES OF THE GENERAL ASSEMBLY OF MARYLAND, THE SAME SHALL TAKE EFFECT FROM THE DATE OF ITS PASSAGE.

Approved April 17, 1957.

CHAPTER 848

(House Bill 791)

AN ACT to add a new Section 66 (f) to Article 2B of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.